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February 18, 2004

Ms. Lynda L. Dorr
Secretary to the Commission
Public Service Commission of Wisconsin
610 North Whitney Way
P.O. Box 7854
Madison, Wisconsin 53707-7854

Re: Application for Approval of a Reciprocal Compensation Agreement for the Exchange of Traffic, under Sections 251 and 252 of the Communication Act of 1934, as Amended, between Northeast Telephone Company and ALLTEL Communications, Inc. (Alltel), dated February 9, 2004.

Dear Ms. Dorr:

On behalf of our client, Northeast Telephone Company (Northeast), we hereby request approval of the enclosed Reciprocal Compensation Agreement for the Exchange of Traffic between Northeast and Alltel. The parties have reached agreement on all issues and file via the Electronic Regulatory Filing system, their negotiated agreement for the Public Service Commission of Wisconsin's (Commission) review and approval pursuant to 47 U.S.C. § 252(e).

We have been authorized by Alltel to submit for Commission approval, pursuant to 47 U.S.C. § 252(e), the enclosed agreement.

A copy of this filing has been served via UPS on:

Cynthia Austin, Manager-Negotiations
ALLTEL Communications, Inc.
One Allied Drive
Mailstop: 1269-B4F04-NB
Little Rock AR 72202

Sincerely,

KIESLING CONSULTING LLC

Scott Girard
Consultant

Enclosure

cc: Jim Paulos, Northeast

Q:\Clients\Northeast\KC\Word\2004\PSC approval letter - Alltel.doc